



---

## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

---

<b>2003 Assembly Bill 431</b>	<b>Assembly Amendment 1</b>
<i>Memo published: September 18, 2003</i> <i>Contact: William Ford, Senior Staff Attorney (266-0680)</i>	

Under **current law**, counties are responsible for providing library services to county residents who do not live in a city, village, or town that maintains a public library. The county levies a property tax for library purposes that is used to fund the costs of providing library services to these county residents.

A city, village, or town that maintains a public library may submit a written application to the county in which it is located to be exempted from the county property tax levy for library purposes under certain circumstances. One of the requirements for exemption from the county library property tax is that the city, village, or town impose a property tax for library services at a rate that is at least equal to the county property tax rate for library services in the prior year.

**Assembly Bill 431** would provide, for purposes of comparing the county property tax rate for library services with the property tax rate of the city, village, or town for library services, that the county property tax rate does **not** include that portion of the rate attributable to the levy for public library **capital** expenditures.

In addition, Assembly Bill 431 would provide an additional basis for exemption of a city, village, or town from the county property tax levy for library services. Under Assembly Bill 431, a city, village, or town may be exempted from the county property tax money for library services if either its property tax rate for library services is at least equal to the county property tax rate for library services in the prior year, **or** if its **per capita expenditures** for library services in the prior year was at least equal to the per capita county property tax levy for library services (less the amount levied for library capital expenditures) in that portion of the county that was subject to the county property tax levy for library services in the prior year.

**Assembly Amendment 1** to 2003 Assembly Bill 431 would allow a city, village, or town to be exempted from the county property tax levy for library services based on its per capita expenditures for library services only if this is approved by the county board.

**Legislative History**

On September 17, 2003, the Assembly Committee on Ways and Means offered and adopted Assembly Amendment 1 by a vote of Ayes, 9; Noes, 3, and recommended Assembly Bill 431 for passage, as amended, by a vote of Ayes, 12; Noes, 0.

WF:jal;tl